

JC/2021R00472

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA

v.

CHRISTIAN L. WHITTAKER

Crim. No. 22-251(CPO)

18 U.S.C. § 287

18 U.S.C. § 2

INDICTMENT

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The Grand Jury in and for the District of New Jersey, sitting at
Camden, charges:

1. At all times relevant to this Indictment:

a. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury ("Treasury"), responsible for administering and enforcing the tax laws of the United States, collecting taxes that were due and owing to the Treasury by citizens and businesses, and paying any refunds that were owed to the taxpayers based on overpayment of taxes.

b. Defendant CHRISTIAN L. WHITTAKER resided in Maple Shade, New Jersey.

c. To facilitate the scheme, WHITTAKER created a fictitious business called CHUCADEEZ, LLC ("CHUCADEEZ"). To make CHUCADEEZ appear legitimate, he applied for an Employer Identification Number ("EIN") from the IRS for CHUCADEEZ in March of 2016. The application for the EIN listed the owner of the business as "Christian L. Whittaker, Sole MBR[.]" The

address provided to the IRS for the business was WHITTAKER's Maple Shade, New Jersey home address.

d. All businesses are required by the IRS to report income taxes, Social Security taxes and Medicare taxes withheld from all employee paychecks. CHUCADEEZ has never filed any tax forms with the IRS indicating it has ever had or paid any employees, and never paid any withholdings to the IRS. To date, the IRS has not been able to locate any bank accounts attributed to CHUCADEEZ.

2. On multiple occasions from in or about 2016 through in or about 2020, defendant CHRISTIAN L. WHITTAKER used fictitious income and losses from CHUCADEEZ, LLC to prepare fraudulent U.S. Individual Income Tax Returns, Forms 1040, on behalf of himself, which were filed with the Internal Revenue Service, resulting in payments by the Treasury totaling approximately \$390,682.16. WHITTAKER received approximately \$307,643.35, and the remaining approximately \$83,038.81 was garnished in service to debts owed by WHITTAKER.

3. On or about the dates listed below, in Burlington County, in the District of New Jersey and elsewhere, defendant

CHRISTIAN L. WHITTAKER

made and presented, and caused to be made and presented, to the IRS, an agency of the United States Department of the Treasury, claims upon and against the United States for payment, which he knew to be false, fictitious and fraudulent, by preparing and causing to be prepared, and filing and causing to

be filed, federal income tax returns for tax years 2016 through 2019, containing claims for income tax refunds in the approximate amounts listed below, knowing such claims to be false, fictitious, and fraudulent:

COUNT	TAX RETURN FILING DATE	TAX REFUND ISSUED DATE	TAX REFUND CLAIMED
1	April 16, 2017	August 1, 2017	\$15,786.00
2	February 12, 2018	May 14, 2018	\$96,796.00
3	January 27, 2019	March 4, 2019	\$418,124.00
4	February 19, 2020	March 23, 2020	\$148,640.00

In violation of Title 18 United States Code, Sections 287 and 2.

A TRUE BILL

FOREPERSON

Philip R. Sellinger b7A2

PHILIP R. SELLINGER
United States Attorney

CASE NUMBER: _____

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA,

v.

CHRISTIAN L. WHITTAKER

INDICTMENT FOR

18 U.S.C. § 287

18 U.S.C. § 2

A True Bill,

Foreperson)

PHILIP R. SELLINGER
UNITED STATES ATTORNEY
FOR THE DISTRICT OF NEW JERSEY

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